



Skatteministeriet

April 12, 2023
J.nr. 2022 - 14976

Ministry of Taxation
Nicolai Eigtveds Gade 28
DK 1402 – København K

Tel. +45 33 92 33 92
Mail skm@skm.dk

www.skm.dk

Dear Mr. Gerassimos Thomas,

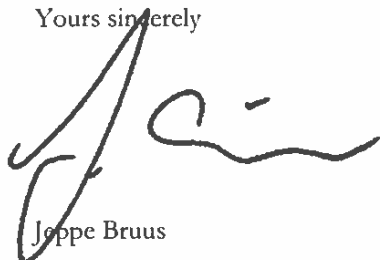
Thank you very much for your letter of 30 March 2023 by which you replied to the request for the Commission's view on the interpretation of article 28 of the VAT Directive.

I acknowledge that the request was raised in the context of the derogation provided for in Article 371 of the VAT Directive in conjunction with Annex X, Part B, point (2), and that it is for the Danish government to decide whether to maintain this derogation or to eliminate it in its entirety or in parts. However, I would like to underline that the request specifically concerns the interpretation of article 28 of the Directive which is generally applicable.

Information on the Commission's views on the interpretation of EU law provisions is accorded substantial weight by the Danish authorities. Also, it is my understanding that the Commission is in general willing to enter into a dialogue with Member States on such questions.

I would therefore very much appreciate either a short virtual meeting or a telephone conversation regarding whether it may still be possible to obtain the Commission's – informal and non-binding – view on the question. Even if the Commission maintains that it does not consider it possible to provide an answer, it is my hope that such a meeting or telephone conversation will at least allow me to better understand the reasons behind this conclusion.

Yours sincerely



Jøppe Bruus